¹On February 17, 2007, Michael J. Astrue became the Commissioner of Social Security and is substituted for Commissioner Jo Anne B. Barnhart as the defendant pursuant to Fed.R.Civ.P. 25(d)(1).

IT IS THEREFORE ORDERED that the Magistrate Judge's Report and Recommendation (#14) entered on August 24, 2007, is adopted and accepted without modification. Thus, in accordance with the Report and Recommendation, Plaintiff's Motion for Remand of the Commissioner's Decision (#11) is GRANTED.

IT IS FURTHER ORDERED that Defendant's Cross-Motion to Affirm (#12) is DENIED, and the decision of the ALJ be REVERSED and REMANDED for further proceedings consistent with the terms of the Recommendation. The Clerk shall enter judgment accordingly.

IT IS SO ORDERED.

DATED: This 7th day of November, 2007.

UNITED STATES DISTRICT JUDGE